



**YOUTH COMMUNITY CORRECTIONS BUREAU
GREAT FALLS YOUTH TRANSITION CENTERS
STANDARD OPERATING PROCEDURES**

Procedure No.: YTC 20-2	Subject: ACCOUNTING FOR APPROPRIATIONS AND EXPENDITURES OF FUNDS	
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Applicable ACA Standards: 3-JCRF-1B-09, 3-JCRF-1B-10, 3-JCRF-1B-12	Revision Date:	
Signature: /s/ <i>Kenneth McGuire</i>	Effective Date: 01/01/10	
Signature: /s/ <i>Steve Gibson</i>		

I. CENTERS DIRECTIVE:

Accounting operations are structured to indicate the current status of appropriations and expenditures on a continual basis. Additionally, they must be acceptable to and able to be traced by an independent annual (or other time periods stipulated by applicable statutes and regulations) audits. Accepted regulations and procedures prescribed by the parent agency require the following:

- A. Strict recording and receipting of all funds
- B. Provision for a specific room where funds may be secured in a safe at all times
- C. Disbursement of funds for approved foods or services
- D. Review by the facility director, or designee, at least annually of methods used for collection, safeguarding, and disbursement of funds to ensure compliance with parent agency requirements.
- E. Preparation of an annual report of all monies collected by the facility director for submission to the parent agency.

II. DEFINITIONS:

Appropriated Funds - Monies allocated to the facility by the parent agency.

Petty Cash - A fund, authorized by the facility director, used to procure small items.

III. PROCEDURE:

- A. Cash receipts shall be entered in the cash receipts log by the designated business staff member. The designated business staff manager shall verify the accuracy of the records and cases received and provide a written receipt for the funds for the file. All funds and transaction records shall be reviewed on a daily basis. Funds shall be deposited in a local bank on a daily basis. Secure storage shall be provided for cash and valuables.
- B. **Disbursements**

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1. The designated business staff member shall match the purchase order to the vendor's invoice. Prior to submission for payment, the following details shall be checked for completion and accuracy:
 - a. Name and role of staff person making request
 - b. Name and complete address of vendor
 - c. Description of each item
 - d. Number of units ordered for each item
 - e. Unit price for each item
 - f. Extension price (quantity * item)
 - g. Agreement of invoice and purchase order total
 - h. Section budget coding and purchase will be charged against, including the proper breakdown when purchase is divided among more than one budget code.
 - i. Facility director's, or designee's, signature of approval
 - j. Location where order was delivered, including complete address, building, and room number
 - k. Vendor's invoice number, if available
 - l. Staff member's signature verifying receipt of purchase
2. The business personnel shall assign the appropriate general ledger account number to each invoice. Invoice and supporting documentation shall be forwarded to fiscal authority for payment. Copies of invoice and supporting documentation shall be retained until verification of payment is received.

C. Petty Cash

1. A petty cash fund shall be established, maintained, and disbursed by the centers staff
2. Disbursements for purchases must be supported by a register receipt or its equivalent. The register receipt shall be checked for accuracy and attached to the petty cash voucher.
3. All petty cash vouchers shall be signed by the staff member approving the disbursement as well as by the individual receiving the petty cash funds.

IV. CLOSING:

Questions concerning this procedure shall be addressed to the Youth Transition Centers Director.

V. REFERENCES:

None

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VI. ATTACHMENTS:

YTC 20-2 (A) Purchase Order
YTC 20-2 (B) Resident Allowance
YTC 20-2 (C) Resident Activity Payment